(1) G.S.R. 661 (E) dated the 8th August, 2004, publishing the Cost Accounting Records (Milk Food) Amendment Rules, 2004.

(2) G.S.R. 562 (E) dated the 2nd September, 2004, publishing the Cost Accounting Records (Chemical Industry) Rules, 2004. [Placed in Library. For (1) and (2) *see* No. L.T. 1026/04]

Notifications of the Ministry of Finance Department of Revenue and Report an Accounts (2003-2004) of various Institutes

THE MINISTER OF STATE IN THE MINISTRY OF FINANCE (SHRI S. S. PALANIMANICKAM) : Sir, I lay on the Table

I. A copy each (in English and Hindi) of the following Notifications of the Ministry of Finance (Department of Revenue), under sub-section (4) of section 94 of the Finance Act, 1944, together with Explanatory Memoranda on the Notifications:

(1) G.S.R. 585 (E) dated the 10th September, 2004, publishing Service Tax (Second Amendment) Rules, 2004.

(2) G.S.R. 586 (E) dated the 10th September, 2004, publishing Notification No.12/2004 dated 10th September, 2004, seeking to amend Notification G.S.R. 397 (E) dated the 26th June, 1997, as well as other Notification of service tax in the manner as prescribed in the Notification.

(3) G.S.R. 587 (E) dated the 10th September, 2004, publishing Notification No.13/2004-Service Tax dated 10th September, 2004, seeking to exempt taxable service provided by a banking company or a financial institution including a non-banking financial company or any other body corporate or commercial concern, to the Government of India or the Government of a State in relation to collection of any duties or taxes levied by the Government of India or the Government of a State.

(4) G.S.R. 588 (E) dated the 10th September, 2004, publishing Notification No.14/2004-Service Tax dated 10th September, 2004, seeking to exempt service tax on business auxiliary services in relation to procurements of inputs, production of goods or provision of service on behalf of the client and

other services incidental or auxiliary to these services provider is other than a factory, company, partnership firm, society cooperative society, corporation or a body corporate.

(5) G.S.R. 589 (E) dated the 10th September, 2004, publishing Notification No.15/2004 dated 10th September, 2004, seeking to exempt construction service from so much of service tax as in excess of service tax calculated on thirty-three per cent of the gross amount charged provided that input or capital goods credit is not available and benefit of 12/2003 is not taken by the service provider.

(6) G.S.R. 590 (E) dated the 10th September, 2004, publishing Notification No.16/2004, dated 10th September, 2004, seeking to exempt service tax on Enterprise Resource Planning Software System provided by a management consultant in connection with the management of any organisation.

(7) G.S.R. 591 (E) dated the 10th September, 2004, publishing Notification No.17/2004, dated 10th September, 2004, seeking to exempt service tax equivalent to the cess paid towards import of technology under section 3 of the Research and Development Act in relation to intellectual property service.

(8) G.S.R. 592 (E) dated the 10th September, 2004, publishing Notification No.18/2004 dated 10th September, 2004, seeking to exempt that portion of value of taxable service which is received prior to 10th September, 2004, in relation to new service covered under the scope service tax with effect from 10th September, 2004.

(9) G.S.R. 593 (E) dated the 10th September, 2004, publishing Notification No.19/2004 dated 10th September, 2004, seeking to exempt outdoor catering service provided in railway train by an out door caterer.

(10) G.S.R. 594 (E) dated the 10th September, 2004, publishing Notification No.20/2004 dated 10th September, 2004, seeking to exempt service tax on service provided by an out door caterer from so much of service tax as in excess of service tax calculated on fifty per cent of the gross amount charged provided that amount charged is inclusive of charges for

supply of food input or capital goods credit is not availed and benefit of 12/2003 is not taken by the out door caterer.

(11) G.S.R. 595 (E) dated the 10th September, 2004, publishing Notification No.21/2004 dated 10th September, 2004, seeking to exempt service tax on service provided by out door caterer located within the premises of any academic institution or medical establishment.

(12) G.S.R. 596 (E) dated the 10th September, 2004, publishing Notification No.22/2004 dated 10th September, 2004, seeking to exempt service tax on service provided by a pandal or shamiana contractor from so much of service tax as in excess of service tax calculated on seventy per cent of the gross amount charged provided that amount charged is inclusive of charges for catering, input or capital goods credit is not availed and benefit of 12/2003 is not taken by the pandal of shamiana contractor.

(13) G.S.R. 597 (E) dated the 10th September, 2004, publishing Notification No.23/2004 dated 10th September, 2004, seeking to rescind Notification No.4/99-Service Tax dated 28.2.1999 and 9/2002-Service Tax dated 1.8.2002.

(14) G.S.R. 598 (E) dated the 10th September, 2004, publishing Notification No.24/2004 dated 10th September, 2004, seeking to exempt service tax on vocational and recreational training institutes providing service in relation commercial training or coaching.

(15) G.S.R. 599 (E) dated the 10th September, 2004, publishing Notification No.25/2004 dated 10th September, 2004, seeking to exempt that portion of value of taxable service, which is received prior to 10th September, 2004, in relation to existing services whose scope has been expanded.

(16) G.S.R. 610 (E) dated the 13th September, 2004, publishing the Service Tax (Third Amendment) Rules, 2004.

(17) G.S.R. 616 (E) dated the 17th September, 2004, publishing Notification No. 28/2004-Service Tax dated the 17th September, 2004, seeking to exempt service tax on service

provided by an aircraft operator in relation to transport of export cargo by aircraft.

(18) G.S.R. 632 (E) dated the 22nd September, 2004, publishing Notification No. 29/2004 - Service Tax dated the 22nd September, 2004, seeking to exempt service tax on so much of the value of taxable service provided by a banking company or a financial institution including a non-banking financial company or any other body corporate or commercial concern which is equivalent to interest on overdraft, cash credit or discounting of bills, bills of exchange or cheques in relation to banking and other financial services.

(19) G.S.R. 633 (E) dated the 22nd September, 2004, publishing the Service Tax (Fourth Amendment) Rules, 2004. [Placed in Library. For (1) to (19) *see* No. L.T. 1030/04]

II. A copy each (in English and Hindi) of the following Notifications of the Ministry of Finance (Department of Revenue), under sub-section (2) of section 38 of the Central Excise Act, 1944, together with Explanatory Memoranda on the Notifications:

(1) G.S.R. 548 (E) dated the 27th August, 2004, publishing Notification No. 45/2004 - Central Excise dated the 27th August, 2004, seeking to amend GSR 127 (E) dated the 1st March, 2002, so as to exempt high speed cold set-up web offset rotary double width four plate wide printing machines with a minimum speed of 70,000 copies per hour from central excise duty.

(2) G.S.R. 581 (E) dated the 9th September, 2004, publishing Notification No. 47/2004 - Central Excise dated the 9th September, 2004, amending Notification G.S.R. 127 (E) dated the 1st March, 2002, so as to exempt concentrated milk not containing any sweetening matter and put up unit containers and ordinarily intended for sale, from whole of excise duty.

(3) G.S.R. 583 (E) dated the 10th September, 2004, publishing Notification No. 48/2004 - Central Excise dated the 10th September, 2004, amending Notification G.S.R. 127 (E) dated the 1st March, 2002 so as to (i) Reduce central excise duty

from 16% to 12% on paper and paperboard or articles thereof made from at least 75% specified non-wood raw material (ii) Exempt central excise duty on all goods supplied against International Competitive Bidding if such goods on import are exempted from the duties of customs leviable under the First Schedule to the Customs Tariff Act, 1975 and the Additional Duty leviable thereon.

(4) G.S.R. 600 (E) dated the 10th September, 2004, publishing the CENVAT Credit Rules, 2004.

(5) G.S.R. 612 (E) dated the 15th September, 2004, publishing Notification No. 49/2004 - Central Excise dated the 15th September, 2004, amending Notification G.S.R. 127 (E) dated the 1st March, 2002, so as to exempt animal shoe nails classifiable under heading 73.17 of the Central Excise Tariff from central excise duty.

(6) G.S.R. 615 (E) dated the 16th September, 2004, publishing Notification No. 50/2004 - Central Excise dated the 16th September, 2004, amending Notification G.S.R. 127 (E) dated the 1st March, 2002, so as to reduce the excise on ships for breaking up, classifiable under heading 89.08 of the Central Excise Tariff, from 16% to 12%.

(7) G.S.R. 617 (E) dated the 17th September, 2004, publishing Notification No. 24/2004 - Central Excise dated the 17th September, 2004, seeking to insert sub-rule (2) in rule 16 of CENVAT Credit Rules, 2004, so as to provide that references in any rule to CENVAT Credit Rules, 2002, and Service Tax credit Rules, 2002 or any of these provision shall be construed as reference to CENVAT Credit Rules, 2004, and its corresponding provisions.

(8) G.S.R. 665 (E) dated the 11th October, 2004, publishing Notification No. 53/2004 - Central Excise dated 11.10.2004, seeking to amend GSR 424 (E) dated 1.8.1998 exempting Newsprint from central excise duty subject, *inter alia*, to the condition that it is specified under Schedule I of the Newsprint Control Order, 1962, have now been replaced by Newsprint Control Order, 2004.

(9) G.S.R. 741 (E) dated the 9th November, 2004, publishing Notification No. 54/2004 - Central Excise dated 9.11.2004, seeking to amend GSR 547 (E) dated the 25th March, 1986, so as to provide exemption from National Calamity Contingency duty to goods manufactured on job work basis.

(10) G.S.R. 742 (E) dated the 9th November, 2004, publishing Notification No. 55/2004 - Central Excise seeking to amend GSR 565 (E) dated 31.7.2001, so as to extend the period of setting up of new units and starting of commercial production by such units in the Kutch district of Gujarat for being eligible for exemption from excise duty from 31.12.2004 to 31.12.2005. [Placed in Library. For (1) to (10) *see* No. L.T. 1027/04]

III. A copy each (in English and Hindi) of the following Notifications of the Ministry of Finance (Department of Revenue), under section 159 of the Customs Act, 1962, together with Explanatory Memoranda on the Notifications:

(1) G.S.R. 564 (E) dated the 3rd September, 2004, publishing Notification No. 86/2004 - Customs dated the 3rd Septemper, 2004, seeking to amend GSR 118 (E) dated the 1st March, 2004, exempting coir fibres from basic customs duty and additional duty of customs for a period of one year.

(2) G.S.R. 584 (E) dated the 10th September, 2004, publishing Notification No. 88/2004- Customs dated the 10th September, 2004, seeking to amend GSR 411 (E) dated the 9th July, 2004, so as to insert relevant sections of the Finance Act, 2004, in place of clauses of the Finance Bill, 2004.

(3) G.S.R. 653 (E) dated the 30th September, 2004, publishing Notification No.103/2004 dated 30th September, 2004, seeking to amend Notification GSR 118 (E) dated the 1st March, 2002 so as to reduce the basic customs duty on specified polymers from 20% to 15% on Naphtha used for the manufacture of such specified polymers from 10% to 5% and on specified intermediates from 15% to 10%.

(4) G.S.R. 560 (E) dated the 31st August, 2004, publishing Notification No.85/2004-Customs dated the 31.8.2004,

seeking to prescribe concessional rates of customs duty for specified items covered in Early Harves Scheme under the Indian Thailand Framework Agreement. [Placed in Library. For (1) to (4) *see* No. L.T. 1028/04]

IV. A copy each (in English and Hindi) of the following Notifications of the Ministry of Finance, (Department of Revenue) under sub-section (7) of section 9A of the Custom Tariff Act, 1975, together with Explanatory Memoranda on the Notifications:

(1) G.S.R. 549 (E) dated the 30th August, 2004, publishing Notification No. 84/2004 - Customs dated the 30th August, 2004, seeking to impose final anti-dumping duty on Chloroquine phosphate originating in or exported from the People's Republic of China from the date of imposition of the provisional anti-dumping duty, *i.e.*, the 15th December, 2003.

(2) G.S.R. 641 (E) dated the 24th September, 2004, publishing Notification No. 98/2004-Customs dated the 24th September, 2004, seeking to impose final anti-dumping duty on Methylene Chloride originating in or exported from the Peoples.Republic of Korea from the date of imposition of the provisional anti-dumping duty, *i.e.*, the 14th October, 2003.

(3) G.S.R. 646 (E) dated the 28th September, 2004, publishing Notification No. 99/2004-Customs dated the 28th September, 2004, rescinding the G.S.R. 476 (E) dated the 26th July, 2004, consequent to the above changes.

(4) G.S.R. 647 (E) dated the 28th September, 2004, publishing Notification No. 100/2004-Customs dated the 28th September, 2004, imposing anti-dumping duty on imports into India of Styrene Butadiene Rubber (SBR) of 1900 series, originating in, or exported from, Japan, Peoples Republic of Korea and United States of America, consequent to the findings of a sunset review.

(5) G.S.R. 648 (E) dated the 29th September, 2004, publishing Notification No. 101/2004 Customs dated the 29th September, 2004, seeking to impose final anti-dumping duty on Sun and / or Dust Control Polyester Film originating in or

exported from United Arab Emirates (UAE) and Chinese Taipei from the date of imposition of the Provisional anti-dumping duty, *i.e.*, the 26th August, 2003.

(6) G.S.R. 650 (E) dated the 30th September, 2004, publishing Notification No. 102/2004-Customs dated the 30th September, 2004, seeking to provisionally exempt imports of vitrified and porcelain tiles, other than industrial vitrified tiles, produced and exported by specified parties from anti-dumping duty imposed under G.S.R. 376 (E) dated the 1st May, 2003.

(7) G.S.R. 748 (E) dated the 16th November, 2004, publishing Notification No. 107/2004-Customs dated the 16th November, 2004, imposing final anti-dumping duty on Melamine, originating in or exported from the Peoples Republic of China, from the date of imposition of the provisional anti-dumping duty, *i.e.*, the 2nd April, 2004, at the rate recommended.

(8) G.S.R. 749 (E) dated the 16th November, 2004, publishing Notification No. 108/2004-Customs dated the 16th November, 2004, rescinding Notification G.S.R. 250 (E) dated the 2nd April, 2004, consequent to the imposition of final anti-dumping duty on Melamine, originating in or exported from the Peoples Republic of China, *vide* Notification G.S.R. 748 (E) dated 16th November, 2004.

(9) G.S.R. 659 (E) dated the 7th October, 2004, publishing Notification No. 104/2004-Customs dated the 7th October, 2004, seeking to impose final anti-dumping duty on Poly Vinyl Chloride Paste Resin, originating in or exported from Saudi Arabia, Peoples Republic of Korea and the European Union.

(10) G.S.R. 663 (E) dated the 8th October, 2004, publishing Notification No. 105/2004-Customs dated the 8th October, 2004, seeking to impose final anti-dumping duty on Propylene Glycol originating in or exported from the United States of America, Singapore, Peoples Republic of Korea and the European Union.

(11) G.S.R. 669 (E) dated the 13th October, 2004, publishing Notification No. 106/2004- Customs dated the 13th October, 2004, seeking to rescind Notification No. 45/2004-Customs 21.3.2003 which had imposed anti-dumping duty on certain Polyster Staple Fibres originating in or exported from People's Republic of Korea, Malaysia, Taiwan and Thailand. [Placed in Library. For (1) to (11) *see* No. L.T. 1029/04]

V. A copy each (in English and Hindi) of the following papers:

(i) (a) Fifth Annual Report and Accounts of the Pratichi (India) Trust, Delhi for the year 2003-2004, together with the Auditor's Report on the Accounts.

(b) Review by Government on the working of the above Trust. [Placed in Library. *See* No. L.T. 765/04]

(ii) (a) Eleventh Annual Report and Accounts of the Centre for Development Economics, Delhi School of Economics, Delhi for the year 2003-2004, together with the Auditor's Report on the Accounts.

(b) Review by Government on the working of the above Centre. [Placed in Library. *See* No. L.T. 770/04]

(iii) (a) Annual Report and Accounts of the National Council of Applied Economic Research (NCAER), for the year 2003-2004, together with the Auditor's Report on the Accounts.

(b) Review by Government on the working of the above Council. [Placed in Library. *See* No. L.T. 771/04]

(iv) (a) Annual Report and Accounts of the Indian Council for Research on International Economic Relations (ICRIER) for the year 2003-2004, together with the Auditor's Report on the Accounts.

(b) Review by Government on the working of the above Council. [Placed in Library. *See* No. L.T. 768/04]

(v) (a) Annual Report and Accounts of the Centre for Policy Research (CPR) for the year 2003-2004, together with the Auditor's Report on the Accounts.

(b) Review by Government on the working of the above Centre. [Placed in Library. *See* No. L.T. 769/04]

(vi) (a) Seventeenth Annual Report and Accounts of the Institute for Studies in Industrial Development (ISID), for the year 2003-2004, together with the Auditor's Report on the Accounts.

(b) Review by Government on the working of the above Institute. [Placed in Library. *See* No. L.T. 766/04]

(vii) (a) Annual Report and Accounts of the Institute for Social and Economic Change (ISEC), for the year 2003-2004, together with the Auditor's Report on the Accounts.

(b) Review by Government on the working of the above Institute. [Placed in Library. *See* No. L.T. 767/04]

MESSAGES FROM LOK SABHA

(I) **The Central Excise Tariff (Amendment) Bill, 2004**

(II) **The Prevention of Terrorism (Repeal) Bill, 2004**

(III) **The Unlawful Activities (Prevention) Amendment Bill, 2004**

SECRETARY-GENERAL: Sir, I have to report to the House the following messages received from Lok Sabha, signed by the Secretary-General of Lok Sabha:-

(I)

"In accordance with the provisions of rule 96 of the Rules of Procedure and Conduct of Business in Lok Sabha, I am directed to enclose the Central Excise Tariff (Amendment) Bill, 2004, as passed by Lok Sabha at its sitting held on the 3rd December, 2004."

2. The Speaker has certified that this Bill is a Money Bill within the meaning of Article 110 of the Constitution of India.